

FYE 2009 Review - Annual Financial Report

School District: Crittenden County
 Audit Firm Name: E. Dennis Driver, CPA
 Date: 2/24/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	1,934,520.56	1,934,520.56	0.00	1,934,521.00	-0.44	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,688,940.00	-1,688,940.00	1,688,940.00	0.00	
Revenue (State) - 3XXX (Not 3900)	5,415,047.49	5,415,047.49	0.00	5,415,047.00	0.49	
Revenue (Federal) - 4XXX	2,170.85	2,170.85	0.00	2,171.00	-0.15	
Total Revenues	7,351,738.90	9,040,678.90	-1,688,940.00	9,040,679.00	-0.10	
Expenditures-Not including Transfers Out or On Behalf	7,327,219.31	7,327,219.31	0.00	9,016,160.00	-1,688,940.69	
Expenditures-On Behalf	0.00	1,688,940.00	-1,688,940.00	0.00	1,688,940.00	
Total Expenditures	7,327,219.31	9,016,159.31	-1,688,940.00	9,016,160.00	-0.69	
Excess (Deficiency) of Revenues Over Expenditures	24,519.59	24,519.59	0.00	24,519.00	0.59	
Other Financing Sources - Not Transfers In	6,184.10	6,184.10	0.00	6,184.00	0.10	
Other Financing Sources - Transfers In Only - 52XX Transfers	22,254.00	22,254.00	0.00	22,254.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	79,513.74	79,513.74	0.00	79,514.00	-0.26	
Total Other Financing Sources, Uses and Transfers	-51,075.64	-51,075.64	0.00	-51,076.00	0.36	
Net Change in Fund Balance	-26,556.05	-26,556.05	0.00	-26,557.00	0.95	
Beginning Fund Balance - July 1	945,315.39	945,315.39	0.00	945,315.00	0.39	
Ending Balance - June 30	918,759.34	918,759.34	0.00	918,758.00	1.34	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,688,940.00	-1,688,940.00	1,688,940.00	0.00	
On-Behalf Expenditures by Fund	0.00	1,688,940.00	-1,688,940.00	1,688,940.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	397.47	397.47	0.00	397.00	0.47	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	481,314.75	494,404.75	-13,090.00	494,405.00	-0.25	
Revenue (Federal) – 4XXX	1,145,590.02	1,132,500.02	13,090.00	1,132,500.00	0.02	
Total Revenues	1,627,302.24	1,627,302.24	0.00	1,627,302.00	0.24	
Expenditures-Not including Transfers Out and not 0280	1,636,736.85	1,636,736.85	0.00	1,636,737.00	-0.15	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,636,736.85	1,636,736.85	0.00	1,636,737.00	-0.15	
Excess (Deficiency) of Revenues Over Expenditures	-9,434.61	-9,434.61	0.00	-9,435.00	0.39	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	31,688.61	31,688.61	0.00	31,689.00	-0.39	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	22,254.00	22,254.00	0.00	22,254.00	0.00	
Total Other Financing Sources, Uses and Transfers	9,434.61	9,434.61	0.00	9,435.00	-0.39	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	115,364.00	115,364.00	0.00	115,364.00	0.00	
Total Revenues	115,364.00	115,364.00	0.00	115,364.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	115,364.00	115,364.00	0.00	115,364.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	115,364.00	115,364.00	0.00	115,364.00	0.00	
Total Other Financing Sources, Uses and Transfers	-115,364.00	-115,364.00	0.00	-115,364.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	194,187.00	194,187.00	0.00	194,187.00	0.00	
Revenue (State) – 3XXX	217,084.00	217,084.00	0.00	217,084.00	0.00	
Total Revenues	411,271.00	411,271.00	0.00	411,271.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	411,271.00	411,271.00	0.00	411,271.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	411,271.00	411,271.00	0.00	411,271.00	0.00	
Total Other Financing Sources, Uses and Transfers	-411,271.00	-411,271.00	0.00	-411,271.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	574,460.13	574,460.13	0.00	574,460.00	0.13	
Total Expenditures	574,460.13	574,460.13	0.00	574,460.00	0.13	
Excess (Deficiency) of Revenues Over Expenditures	-574,460.13	-574,460.13	0.00	-574,460.00	-0.13	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	574,460.13	574,460.13	0.00	574,460.00	0.13	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	574,460.13	574,460.13	0.00	574,460.00	0.13	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	9,505,676.14	11,194,616.14	-1,688,940.00	11,194,616.00	0.14	
Total Expenditures - Governmental Funds	9,538,416.29	11,227,356.29	-1,688,940.00	11,227,357.00	-0.71	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-32,740.15	-32,740.15	0.00	-32,741.00	0.85	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	6,184.10	6,184.10	0.00	6,184.00	0.10	
Net Change in Fund Balance - Governmental Funds	-26,556.05	-26,556.05	0.00	-26,557.00	0.95	
Beginning Fund Balance - July 1 - Governmental Funds	945,315.39	945,315.39	0.00	945,315.00	0.39	
Ending Fund Balance - June 30 - Governmental Funds	918,759.34	918,759.34	0.00	918,758.00	1.34	
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	261,456.35	261,456.35	0.00	257,381.00	4,075.35	Summer Food Program
Total Operating Revenues	261,456.35	261,456.35	0.00	257,381.00	4,075.35	
Expenditures-Not including Transfers Out or On-behalf	649,017.72	679,231.55	-30,213.83	819,521.00	-140,289.45	
Expenditures-On Behalf	0.00	141,624.00	-141,624.00	0.00	141,624.00	
Expenditures - Depreciation Only (Fund 81)	5,265.93	5,265.93	0.00	5,266.00	-0.07	
Total Operating Expenses	654,283.65	826,121.48	-171,837.83	824,787.00	1,334.48	
Operating Income (Loss)	-392,827.30	-564,665.13	171,837.83	-567,406.00	2,740.87	
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,771.17	1,771.17	0.00	1,771.00	0.17	
Revenue (State) - 3XXX	7,003.00	7,003.00	0.00	148,627.00	-141,624.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	141,624.00	-141,624.00	0.00	141,624.00	
Donated Commodities - 4550	0.00	49,045.55	-49,045.55	49,046.00	-0.45	
Revenue (Federal) - 4XXX, not 4550	370,483.00	370,483.00	0.00	374,559.00	-4,076.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	1,020.44	1,020.44	0.00	0.00	1,020.44	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	380,277.61	570,947.16	-190,669.55	574,003.00	-3,055.84	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	-1,020.00	1,020.00	Loss on disposition of assets is the difference; see page 19 of audit report
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	-1,020.00	1,020.00	
Change in Net Assets	-12,549.69	6,282.03	-18,831.72	5,577.00	705.03	
Beginning Net Assets - July 1	133,444.25	133,444.25	0.00	166,319.00	-32,874.75	Beginning balance to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	120,894.56	139,726.28	-18,831.72	171,896.00	-32,169.72	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	23,005.78	23,005.78	0.00	22,983.00	22.78	
Total Operating Revenues	23,005.78	23,005.78	0.00	22,983.00	22.78	
Expenditures-Not including Transfers Out	24,659.54	32,374.54	-7,715.00	32,374.00	0.54	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	24,659.54	32,374.54	-7,715.00	32,374.00	0.54	
Operating Income (Loss)	-1,653.76	-9,368.76	7,715.00	-9,391.00	22.24	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	252.00	-252.00	
Revenue (State) - 3XXX	252.00	252.00	0.00	0.00	252.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	7,715.00	-7,715.00	7,715.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	22.00	-22.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	252.00	7,967.00	-7,715.00	7,989.00	-22.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-1,401.76	-1,401.76	0.00	-1,402.00	0.24	
Beginning Net Assets - July 1	7,586.29	7,586.29	0.00	7,586.00	0.29	
Ending Net Assets - June 30	6,184.53	6,184.53	0.00	6,184.00	0.53	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	284,462.13	284,462.13	0.00	280,364.00	4,098.13	See explanations above
Total Operating Expenses - Proprietary Funds	678,943.19	858,496.02	-179,552.83	857,161.00	1,335.02	
Operating Income (Loss) - Proprietary Funds	-394,481.06	-574,033.89	179,552.83	-576,797.00	2,763.11	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	380,529.61	578,914.16	-198,384.55	581,992.00	-3,077.84	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	-1,020.00	1,020.00	
Net Income (Loss) - Proprietary Funds	-13,951.45	4,880.27	-18,831.72	4,175.00	705.27	
Net Assets, July 1, 2008 - Proprietary Funds	141,030.54	141,030.54	0.00	173,905.00	-32,874.46	
Net Assets, June 30, 2009 - Proprietary Funds	127,079.09	145,910.81	-18,831.72	178,080.00	-32,169.19	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	141,624.00	-141,624.00	149,339.00	-7,715.00	Refer to page 34 of audit report
Fund 51 - On-Behalf Expenditures	0.00	141,624.00	-141,624.00	149,339.00	-7,715.00	Refer to page 34 of audit report
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	657,275.83	657,275.83	0.00	657,277.00	-1.17	Refer to page 33 of audit report
Depreciation Expense - Fund 81	5,265.93	5,265.93	0.00	5,267.00	-1.07	Refer to page 33 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,838,279.00	-1,838,279.00	1,826,838.78	11,440.22	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	1,696,655.00	-1,696,655.00	Refer to page 34 of audit report, total amounts of On Behalf payments \$2,071,750
On-Behalf Payments (Audit - KDE Web)	0.00	-1,838,279.00	1,838,279.00	-130,183.78	-1,708,095.22	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	3,682.72	3,682.72	0.00	0.00	3,682.72	Not evaluating at this time
Deductions	657,275.83	657,275.83	0.00	0.00	657,275.83	
Change Total assets	-653,593.11	-653,593.11	0.00	0.00	-653,593.11	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-653,593.11	-653,593.11	0.00	0.00	-653,593.11	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	1,020.44	1,020.44	0.00	0.00	1,020.44	Not evaluating at this time
Deductions	5,265.93	5,265.93	0.00	0.00	5,265.93	
Change Total assets	-4,245.49	-4,245.49	0.00	0.00	-4,245.49	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-4,245.49	-4,245.49	0.00	0.00	-4,245.49	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	4,703.16	4,703.16	0.00	0.00	4,703.16	See above
Total Deductions - Fixed Assets	662,541.76	662,541.76	0.00	0.00	662,541.76	
Change in Total Fixed Assets	-657,838.60	-657,838.60	0.00	0.00	-657,838.60	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-657,838.60	-657,838.60	0.00	0.00	-657,838.60	